

Exhibit 7

MINUTES OF A REGULAR MEETING
OF BOARD OF DIRECTORS OF
JOHNSON & JOHNSON
DECEMBER 12, 1978

A regular meeting of the Board of Directors of Johnson & Johnson was held at its subsidiary, Ethicon, Inc., Somerville, New Jersey, on Tuesday, December 12, 1978, commencing at 1:30 p.m.

The following persons, constituting a quorum, were present:

A. J. Abbruzze	W. J. Haines
J. E. Burke	J. J. Heldrich
R. E. Campbell	D. D. Johnston
D. R. Clare	R. Q. Marston
J. G. Cooney	R. B. Sellars
V. J. Dankis	H. G. Stolzer
F. DeAngeli	V. M. Willaman

Also present were G. S. Frazza, General Counsel, and W. J. Ryan, Secretary of the Corporation.

In accordance with the By-Laws, Mr. J. E. Burke presided as Chairman of the meeting, and Mr. W. J. Ryan recorded the minutes.

There had been a tour of the Ethicon administrative, manufacturing and research facilities by the Directors prior to the meeting, which was favorably commented upon.

Mr. Abbruzze presented an extended report of his responsibility as a member of the Executive Committee and reviewed the history and operations of the particular operating companies for which he is responsible. These are

Mr. Ryan then summarized the status of the Technicare acquisition and the proposed registration statement to be filed with the Securities and Exchange Commission which is expected to become effective in approximately one month. Definitive agreements have been executed and will be exchanged within the next few days. The transaction is proceeding generally on schedule with a closing anticipated in late February 1979. Mr. Ryan then reviewed the legal requirements relating to registration statements as well as the responsibility of the Board and individual Directors. The short-term financial status of Technicare and the long-term objective of the acquisition were also discussed.

The next matter to come before the Board related to the incorporation of seven principal operating divisions of Johnson & Johnson effective January 1, 1979 as wholly-owned subsidiaries as follows: Chicopee, Jelco, Johnson & Johnson Baby Products Company, Johnson & Johnson Dental Products Company, Johnson & Johnson Products, Inc. (formerly the Domestic Operating Company), Permacel and Surgikos. The incorporation will be accomplished by a transfer of assets from the divisions to the corporations respectively which will also assume the liabilities of the divisions respectively. In some instances the indebtedness of the division to Johnson & Johnson will be capitalized. In keeping with Johnson & Johnson's long standing policy of decentralization of corporate business, and in light of substantial potential state tax savings, as well as additional legal considerations, the matter has been approved by the Executive Committee in

June 1978 and reported to the Board on July 27, 1978.

Thereupon, after discussion, upon motion duly made, seconded and unanimously carried, the following preambles and resolutions were adopted:

RESOLVED: that in connection with the transfer of the assets of the operating divisions of the Corporation (Domestic Operating Company, Johnson & Johnson Baby Products Company, Johnson & Johnson Dental Products Company, Jelco Laboratories, Permacel, Chicopee Manufacturing Company and Surgikos) to, and the assumption of the liabilities of the divisions by wholly owned subsidiaries of Johnson & Johnson (respectively, Johnson & Johnson Products, Inc., Johnson & Johnson Baby Products Company, Johnson & Johnson Dental Products Company, Jelco Laboratories, Permacel, Chicopee and Surgikos), the proper officers of this Corporation be and they hereby are authorized to make payment to the aforesaid corporations by credit to an intercompany account of an amount equal to the book value of the net assets (assigned capital plus retained earnings) of each division, in return for the issuance to this Corporation, of a number of shares of each such subsidiary's common stock having an aggregate par value equal to the net assets transferred to it; and further

RESOLVED: that the several subject corporate subsidiaries carry over to their respective balance sheets the retained earnings and assigned capital of each respective predecessor's division, effective 12:01 A.M. the 1st day of January, 1979; and further

RESOLVED: that the proper officers of this Corporation be and they hereby are authorized to subscribe from time to time to such additional number of shares of common stock of each subsidiary at their par value as such officers shall deem advisable; and further

RESOLVED: that with regard to the incorporation of Johnson & Johnson Baby Products Company and Johnson & Johnson Dental Products Company divisions, that the prior existing debt of each division,